

KEEGAN WERLIN LLP
ATTORNEYS AT LAW
265 FRANKLIN STREET
BOSTON, MASSACHUSETTS 02110-3113

(617) 951-1400

TELECOPIERS:
(617) 951-1354
(617) 951-0586

December 20, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

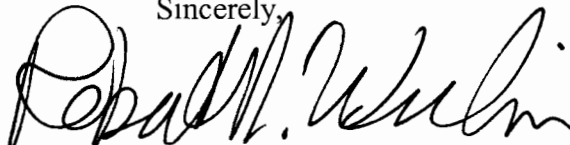
Re: D.T.E. 05-85, NSTAR Electric/NSTAR Gas

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are affidavits in support of the exhibits included in the initial filing in the above-referenced matter.

Thank you for your attention to this matter.

Sincerely,



Robert N. Werlin

Enclosures

cc: Service List

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Boston Edison Company)
Cambridge Electric Light Company)
Commonwealth Electric Company)
NSTAR Gas Company)

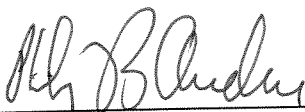
D.T.E. 05-85

AFFIDAVIT OF PHILIP B. ANDREAS

Philip B. Andreas, being duly sworn, does hereby depose and say as follows:

1. I, Philip B. Andreas, am Vice President Electric Operations of NSTAR Electric & Gas Corporation ("NSTAR"). In my position, I have responsibility for overseeing the maintenance, construction and operation of the electric distribution system for NSTAR's regulated electric companies including Boston Edison Company ("Boston Edison"), Commonwealth Electric Company ("Commonwealth") and Cambridge Electric Light Company ("Cambridge") (collectively, "NSTAR Electric"). I graduated from the New York Institute of Technology with a Bachelor degree in electrical engineering technology. I later received a Masters of Business Administration from the New York Institute of Technology.
2. It is my understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement requests of each of the Companies, I prepared Exhibit NSTAR-PBA-1 and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.
3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this 13 day of December 2005.



Philip B. Andreas

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Boston Edison Company)
Cambridge Electric Light Company)
Commonwealth Electric Company)
NSTAR Gas Company)

D.T.E. 05-85

AFFIDAVIT OF PENELOPE CONNER

Penelope Conner, being duly sworn, does hereby depose and say as follows:

1. I, Penelope Conner, am Vice President, Customer Care for Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge"), Commonwealth Electric Company ("Commonwealth"), each d/b/a NSTAR Electric (collectively, "NSTAR Electric") and NSTAR Gas Company ("NSTAR Gas") (together with NSTAR Electric, the Companies").
2. On December 6, 2005, the Companies filed a Settlement Agreement in this proceeding. Exhibit NSTAR-23 (Settlement) was filed in support of the Settlement Agreement. I am the sponsor of that exhibit.
3. I hereby affirm that Exhibit NSTAR-23 (Settlement) is true and accurate.

Signed under the pains and penalties of perjury this 15 day of December 2005.

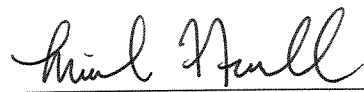

Penelope Conner

)	
Boston Edison Company)	
Cambridge Electric Light Company)	D.T.E. 05-85
Commonwealth Electric Company)	
NSTAR Gas Company)	
)	

Michael F. Farrell, being duly sworn, does hereby depose and say as follows:

1. I, Michael F. Farrell, am the Assistant Controller & Director, Accounting of NSTAR and its subsidiaries, Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge"), Commonwealth Electric Company ("Commonwealth"), collectively "NSTAR Electric", and NSTAR Gas Company ("NSTAR Gas"; together with NSTAR Electric, the "Companies"). I am responsible for all aspects of accounting and income taxes for the Companies. I have direct responsibility for general accounting, income taxes, plant accounting and payroll. In addition, I am responsible for the Companies' affiliates' annual and quarterly financial reporting to the Federal Energy Regulatory Commission and the Department of Telecommunications and Energy. I graduated from Bentley College in 1987 with a B.S. in Accountancy. Upon completing my degree, I worked in the Public Utilities Practice of the Boston office of Coopers & Lybrand (now PricewaterhouseCoopers) from 1987 to 1994. While at Coopers & Lybrand, I provided accounting, auditing and rate design services to several utilities in New England, including companies under the jurisdiction of the Department.
2. It is my understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement requests of each of the Companies, I prepared Exhibit NSTAR-MFF-1 and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.
3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this 15th day of December 2005.



Michael F. Farrell

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Boston Edison Company)
Cambridge Electric Light Company)
Commonwealth Electric Company)
NSTAR Gas Company)

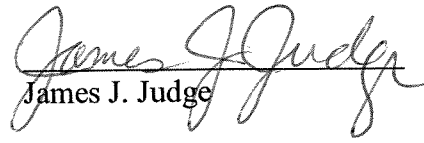
D.T.E. 05-85

AFFIDAVIT OF JAMES J. JUDGE

James J. Judge, being duly sworn, does hereby depose and say as follows:

1. I, James J. Judge, am Senior Vice President, Treasurer and Chief Financial Officer of NSTAR Electric & Gas Corporation ("NSTAR") and each of its four regulated distribution companies, Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge"), Commonwealth Electric Company ("Commonwealth") and NSTAR Gas Company ("NSTAR Gas") (collectively, the "NSTAR Companies"). I have served as the Senior Vice President and Chief Financial Operator of NSTAR since its inception in 1999 following the mergers of BEC Energy (the parent company of Boston Edison) and Commonwealth Energy Systems (the parent company of Cambridge, Commonwealth and Commonwealth Gas Company, which is the predecessor of NSTAR Gas). I served as Senior Vice President and Treasurer of Boston Edison beginning in 1995. I also served in a number of other positions within Boston Edison, including, Director of Corporate Planning and Assistant Treasurer, Assistant Treasurer, Manager of Financial Planning and Senior Financial Analyst. I joined Boston Edison in 1977 and I hold Bachelor of Science and a Masters Degree in Business Administration from Babson College.
2. On or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement requests of each of the Companies, I prepared Exhibit NSTAR-JJJ-1 and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.
3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this 14th day of December 2005.


James J. Judge

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

_____)	
Boston Edison Company)	
Cambridge Electric Light Company)	D.T.E. 05-85
Commonwealth Electric Company)	
NSTAR Gas Company)	
_____)	

AFFIDAVIT OF HENRY C. LAMONTAGNE

Henry C. LaMontagne , being duly sworn, does hereby depose and say as follows:

1. I, Henry C. LaMontagne, am Director of Regulatory Policy and Rates for the regulated operating companies of NSTAR. In this capacity, I am responsible for pricing and rate design activities for Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge"), Commonwealth Electric Company ("Commonwealth") (collectively, "NSTAR Electric") and NSTAR Gas Company ("NSTAR Gas") (together with NSTAR Electric, the "Companies"). I graduated from the University of Massachusetts - Dartmouth in 1968 with a Bachelor of Science degree in Electrical Engineering.
2. On December 6, 2005, the Companies filed a Settlement Agreement in this proceeding. Exhibit NSTAR-3 (Settlement) through Exhibit NSTAR-22 (Settlement) were filed in support of the Settlement Agreement. These exhibits were prepared by me or under my supervision, and I am the sponsor of those exhibits.
3. I hereby affirm that Exhibit NSTAR-3 (Settlement) through Exhibit NSTAR-22 (Settlement) are true and accurate.

Signed under the pains and penalties of perjury this 13 day of December 2005.


Henry C. LaMontagne

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

_____)	
Boston Edison Company)	
Cambridge Electric Light Company)	D.T.E. 05-85
Commonwealth Electric Company)	
NSTAR Gas Company)	
_____)	

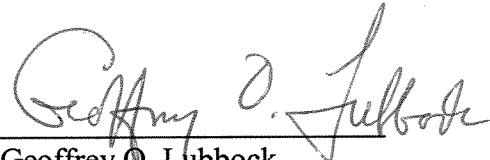
AFFIDAVIT OF GEOFFREY O. LUBBOCK AND CHRISTINE L. VAUGHAN


Geoffrey O. Lubbock and Christine L. Vaughan, being duly sworn, do hereby depose and say as follows:

1. I, Geoffrey O. Lubbock, am employed by NSTAR Electric & Gas Corporation as Vice President, Financial Strategic Planning & Policy. In my current position, I am responsible for a broad range of regulatory and financial planning responsibilities for NSTAR's regulated distribution companies including Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge"), Commonwealth Electric Company ("Commonwealth"), (collectively, "NSTAR Electric") and NSTAR Gas Company ("NSTAR Gas") (together with NSTAR Electric, the "Companies"). I am also responsible for these same responsibilities for the Federal Energy Regulatory Commission ("FERC") regulated parts of these businesses as well as for Canal Electric Company, which is subject to FERC jurisdiction. I have a Bachelor and Master of Arts from Cambridge University and a Masters Degree in Business from the London Graduate School of Business. I joined Boston Edison in 1988 as Manager of Revenue Requirements.
2. I, Christine L. Vaughan, am Manager of Regulatory Requirements for the regulated operating companies of NSTAR. In this capacity, I am responsible for all regulatory filings concerning the financial requirements of Boston Edison, Commonwealth, Cambridge and NSTAR Gas. I graduated from McGill University in Montreal, Canada in 1990 with a Bachelor of Engineering Degree and from Yale University in 1998 with a Masters Degree in Business Administration. Additionally, I have earned the right to use the Chartered Financial Analyst designation.
3. It is our understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement request of each of the Companies, we prepared Exhibit NSTAR-GOL/CLV-1, and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by us or under our supervision.

4. We hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and we hereby adopt the Testimony as our true and accurate sworn testimony.
5. On December 6, 2005, the Companies filed a Settlement Agreement in this proceeding. Exhibit NSTAR-2 (Settlement) was filed in support of the Settlement Agreement. These exhibits were prepared by me, Geoffrey O. Lubbock, or under my supervision, and I am the sponsor of that exhibit. I hereby affirm that Exhibit NSTAR-2 (Settlement) is true and accurate.

Signed under the pains and penalties of perjury this 13th day of December 2005.


Geoffrey O. Lubbock


Christine L. Vaughan

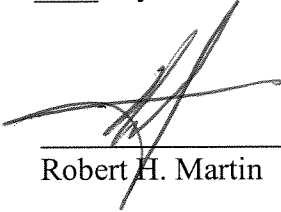
)	
Boston Edison Company)	
Cambridge Electric Light Company)	D.T.E. 05-85
Commonwealth Electric Company)	
NSTAR Gas Company)	
)	

Robert H. Martin, being duly sworn, does hereby depose and say as follows:

1. I, Robert H. Martin, am the Manager of Investment Planning for Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge Electric"), Commonwealth Electric Company ("Commonwealth Electric") d/b/a NSTAR Electric ("NSTAR Electric") and NSTAR Gas Company ("NSTAR Gas," together with NSTAR Electric, the "Companies"). In this capacity, I am responsible for developing and monitoring business processes consistent with corporate financial and accounting policies for key operations units. In addition, I oversee the development of accounting and budget processes for capital-project cost oversight including tracking of current and projected costs and implementing cost control measures. I graduated from Bentley College in 1974 with a Bachelor of Science Degree in Accounting. Upon graduation, I joined the Commonwealth Energy System where I held several accounting positions including Group Accounting Supervisor. In 1984, I accepted the position of Supervisor of Cost Administration. In 1987, I was promoted to Manager of Revenue Requirements and Cost Administration. In 1997, I became the Manager of Regulatory Accounting and Special Projects for Cambridge, Commonwealth, Commonwealth Gas Company and Canal Electric Company. In 1999, I became the Director of Revenue Requirements for the regulated companies of NSTAR Services Company. In 2000, I became the Director of Electric Energy Supply, Asset Divestiture & Outsourcing. In 2003, I became the Director of Electric and Gas Contract Administration. I assumed my present position in April 2005.
2. It is my understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement request of each of the Companies, I prepared Exhibit NSTAR-RHM-1, and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.

3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this 13th day of December 2005.



Robert H. Martin

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Boston Edison Company)
Cambridge Electric Light Company)
Commonwealth Electric Company)
NSTAR Gas Company)

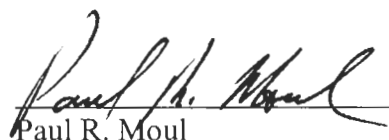
D.T.E. 05-85

AFFIDAVIT OF PAUL R. MOUL

Paul R. Moul, being duly sworn, does hereby depose and say as follows:

1. I, Paul Ronald Moul, am Managing Consultant of the firm P. Moul & Associates, an independent, financial and regulatory consulting firm located at 251 Hopkins Road, Haddonfield, NJ 08033-3062.
2. I was engaged to prepare testimony for Boston Edison Company ("Boston Edison"), Cambridge Electric Light Company ("Cambridge Electric"), Commonwealth Electric Company ("Commonwealth Electric") d/b/a NSTAR Electric ("NSTAR Electric") and NSTAR Gas Company ("NSTAR Gas," together with NSTAR Electric, the "Companies") in support of general rate cases for the Companies.
3. It is my understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement requests of each of the Companies, I prepared Exhibit NSTAR Electric-PRM-1, Exhibit NSTAR Gas-PRM-1 and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.
3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this thirteenth day of December 2005.


Paul R. Moul

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

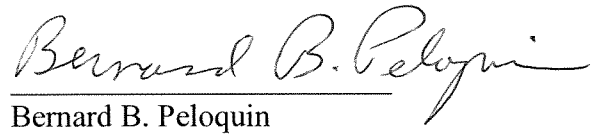
)	
Boston Edison Company)	
Cambridge Electric Light Company)	D.T.E. 05-85
Commonwealth Electric Company)	
NSTAR Gas Company)	
)	

AFFIDAVIT OF BERNARD B. PELOQUIN

Bernard O. Peloquin, being duly sworn, does hereby depose and say as follows:

1. I, Bernard O. Peloquin, am the Director of Total Compensation of NSTAR Gas and Electric Company, an affiliate of Boston Edison Company ("Boston Edison"), Commonwealth Electric Company ("Commonwealth"), Cambridge Electric Light Company ("Cambridge"), collectively "NSTAR Electric", and NSTAR Gas Company ("NSTAR Gas"; together with NSTAR Electric, the "Companies"). In this capacity, I am responsible for the development, implementation and administration of the compensation and employee benefits programs for the Companies. Since 2000, I have served as the Director of Total Compensation for the Companies. I served as the Manager of Employee benefits for COM/Energy Services Company from 1993 to 1999. I have also served in a number of other positions at COM/Energy Services Company, including Senior Financial Analyst in the Treasury area and Financial Analyst in the Financial Reporting department. I received my undergraduate degree in business management from Boston University in 1982 and a Masters degree in Business Administration from Babson College in 1990. In addition, I received my Certificate in Pension and Employee Benefits Administration from Bentley College in 1995 and I am currently working to complete the certified financial planning program at Boston University.
2. It is my understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement requests of each of the Companies, I prepared Exhibit NSTAR-BBP-1 and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.
3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this 13th day of December 2005.


Bernard B. Peloquin

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

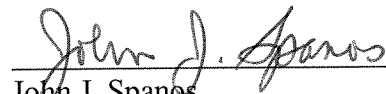
)	
Boston Edison Company)	
Cambridge Electric Light Company)	D.T.E. 05-85
Commonwealth Electric Company)	
NSTAR Gas Company)	
)	

AFFIDAVIT OF JOHN J. SPANOS

John J. Spanos, being duly sworn, does hereby depose and say as follows:

1. I, John J. Spanos, am Vice President of the Valuation and Rate Division for Gannett Fleming, Inc., 207 Senate Avenue, Camp Hill, Pennsylvania, 17011. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College of Pennsylvania. I have been associated with the firm since college graduation in 1986. The Valuation and Rate Division of Gannett Fleming provides depreciation consulting services to utility companies in the United States and Canada. As Vice President of Gannett Fleming's Valuation and Rate Division, I am responsible for conducting depreciation, valuation and original cost studies, determining service life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to clients, and supporting such rates before state and federal regulatory agencies.
2. It is my understanding that, on or about October 17, 2005, the Companies intended to file a general rate case for each of the Companies. To support the revenue-requirement requests of each of the Companies, I prepared Exhibit NSTAR-JJS-1 and the supporting exhibits referenced therein (the "Testimony") (which are included in Exhibit NSTAR-1 (Settlement)). These exhibits were prepared by me or under my supervision.
3. I hereby affirm that the Testimony would have been submitted in support of the Companies' revenue requirement had the general rate case been filed on or about October 17, 2005, and I hereby adopt the Testimony as my true and accurate sworn testimony.

Signed under the pains and penalties of perjury this 13th day of December 2005.


John J. Spanos